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TEN COMMON MISTAKES TO AVOID DURING TAX SEASON

Tax season is here, and April 15th is right around the corner. Here are some reminders about common mistakes to avoid when preparing and filing your 2005 income tax returns:

1. **Have your 2004 returns available.** If you claimed state income taxes as an itemized deduction in 2004, you may have to report some or all of your income tax refund in 2005.
2. **Use the pre-printed labels and envelopes from your tax booklets.** If you receive pre-printed labels and envelopes from the Internal Revenue Service (IRS) and the Franchise Tax Board (FTB) in your tax booklets, verify the information on the label is correct before using it. If not, do not use the label, and write the correct information on your return.
3. **Be sure you use the correct tax rate schedule or correct column in the tax table to figure your tax.** Reporting the amount of tax incorrectly could result in penalties and interest if you underpay your taxes.
4. **Check your math.** Make certain there are no addition and subtraction errors. Be sure all numbers have been transferred accurately from one schedule to another.
5. **Be sure your Social Security number is correct and legible.** Check to make certain your Social Security number is correct and legible. Also, check to be sure the Social Security numbers are correct for your spouse and any dependents you claim. Your Social Security number should appear on each page and schedule of your return.
6. **Sign and date your return(s).** Returns that are not signed and dated are considered invalid by the IRS and will be returned to the taxpayer. Also, be sure to include your occupation.

7. **Fill out your check(s) properly.** If you owe taxes to either the IRS or the FTB and are paying by check, be sure to date the check, sign the check, and include your Social Security number, the tax year, and the tax form number on your check. Also, be sure to attach the correct check with each return --- do not send your IRS payment to the FTB!
8. **Attach all W-2 forms to your return(s).** Attach the copy marked “to be filed with federal tax return” to your federal 1040 return. Attach the copy marked “to be filed with your state tax return” to your California 540 return.
9. **Keep copies of your tax return(s).** You should keep copies of your tax returns for at least four years, along with copies of W-2s, substantiation of any credits and deductions claimed, and other relevant documentation.
10. **Seek assistance before April 15th. If necessary, you may file for an extension.** In addition to private tax preparers and tax preparation firms, there are numerous resources available to assist you with questions and/or with preparing and filing your returns. Also, you may obtain information about electronic filing options on the IRS and FTB web sites.

Since April 15th falls on a Saturday in 2006, returns postmarked Monday, April 17th on or before 11:59 p.m. are timely filed. If you need an extension to file your federal and state returns, you must file IRS Form 4868 at this time, and you will automatically have until October 16th to file both your federal and California returns. If you file for an extension, any income tax you owe must still be paid on or before April 17th to avoid penalties and interest.

IRS:	Web site:	www.irs.gov
	Toll-free number:	1-800-829-1040
	Publications:	2005 Form 1040 Forms and Instructions Publication 910, <i>Guide to Free Tax Services</i>

FTB:	Web site:	www.ftb.ca.gov
	Toll-free number:	1-800-852-5711

In-person Assistance: Visit www.irs.gov for a Taxpayer Assistance Center nearest you.

Visit www.ftb.ca.gov for a Field Office nearest you.

Additionally, Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) volunteer sites are located throughout California. At these sites, IRS- and FTB-trained volunteers can answer questions and assist with preparing basic personal income tax returns for low- and moderate-income taxpayers free of charge. Visit www.ftb.ca.gov for a VITA or TCE site nearest you.